## AUDITOR/CONTROLLER-RECORDER COUNTY CLERK

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October 7, 2008



## **COUNTY OF SAN BERNARDINO**

LARRY WALKER
Auditor/Controller-Recorder
County Clerk

ELIZABETH A. STARBUCK, CGFM Assistant Auditor/Controller-Recorder Assistant County Clerk

## **Board of Supervisors**

County Government Center 385 North Arrowhead Avenue, Fifth Floor San Bernardino, CA 92415-0120

Enclosed are copies of the audit reports prepared by the Internal Audits Section and audits performed by external firms for the quarter ending September 30, 2008.

Respectfully submitted,

## **Larry Walker**

Auditor/Controller-Recorder

By: Howard M. Ochi
Chief Deputy Auditor

LDW:HMO:mah

Attachments (5)